

2013 ASSESSMENT REVIEW STANDARDS
Approved by the Assessing Standards Board (ASB)
March 22, 2013

A	B	C	D	E	F
Level and Uniformity of Assessments RSA 21-J:11-a, I(a)	Assessing Practices RSA 21-J:11-a, I(b)	Exemptions and Credits RSA 21-J:11-a, I(c)	Data Accuracy RSA 21-J:11-a, I(d)	Proportionality RSA 21-J:11-a, I(e)	USPAP RSA 21-J:14-b, I(c)
* Ratio: 90% - 110% inclusive with 90% confidence level.	* Access: All records of the Municipality's assessor's office shall be available to the public unless exempted from disclosure. RSA 91-A	* Periodic review by town RSA 72:33,VI * At least 95% accuracy (ASB Standards) Elderly Exemption - RSA 72:39-a&b Veteran's Credit - RSA 72:28 Veteran's Total Disability - RSA 72:35 Blind - RSA 72:37 Disabled - RSA 72:37-b Deaf - RSA 72:38-b	*Material Errors 90% of property record cards shall be free of material errors (ASB Standards)	* Verify PRD (Price Related Differential) shall be between .98 and 1.03, inclusive, with a 90% confidence level.	*Verify USPAP Compliant Report based on the most recent edition of Standard 6 shall be submitted to DRA prior to January 1.
*COD (Coefficient of Dispersion) of median ratio not greater than 20 (without the use of a confidence interval).	* Annual List RSA 74:1 90% of the Sample shall reflect April 1 value and reflect construction done by April 1 and not after. (ASB Standards) *Have revised Inventory Program RSA 75:8	* Annual List RSA 72:23-c Religious/Educational/Charitable 95% of the sample shall be annually reviewed and have on file the provided forms by Board of Tax and Land Appeals (BTLA A-9 Form). * Charitable Organizations RSA 72:23,VI Shall annually file on a form prescribed and provided by Board of Tax and Land Appeals a statement of its financial condition (BTLA A-12 Form).	* Data Elements Verify the accuracy of data elements and report to the ASB	* Median Ratio With 90% confidence level for all three strata within 5% of overall median point estimate. ~Improved residential ~Improved non-residential ~Unimproved property	
	* Current Use: RSA 79-A:5 85% of the Sample shall have: Form A-10 timely filed Form CU-12 timely filed Valued per Cub 304 Land Use Change Tax				
	* Appraisal Contracts to DRA - RSA 21-J:11 Shall be submitted prior to start and shall include personnel in contract or agreement				

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